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of the human equation in matters of local administration. As it is, the task of reading the book from cover to cover is real labor; but it is labor well enough repaid.

WILLIAM BENNETT MUNRO

HARVARD UNIVERSITY

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*The New City Government.* By HENRY BRUÈRE. New York: D. Appleton & Co., 1912. 12mo, pp. xxii+438. \$1.50 net.

The New York Bureau of Municipal Research has spent the better part of seven years in devising, for a single city, more efficient methods of municipal administration. Its work in the metropolis has consumed a great deal of earnest labor and required infinite patience. The results have been indisputably good; but they have come slowly for a city cannot be hurried into righteousness. Little wonder, then, that the Director of the Bureau should have been a bit skeptical concerning the administrative miracles alleged to have been straightway wrought in every other city of the land through the alchemy of commission rule. It was this skepticism that impelled Mr. Bruère to undertake a survey of ten typical commission-governed cities with the object of finding out just how far the new régime had produced real improvement. Has the mere establishment of commission rule really brought about, as by the wave of a magician's hand, so much more progress in civic efficiency than years of costly and painstaking labor in New York, Philadelphia and elsewhere have been able to achieve? That, in a word, is the question which Mr. Bruère asks and answers.

Measured by the standards which the Bureau of Municipal Research has been applying to New York, the commission cities disclose many shortcomings, of course. In many respects the new plan of municipal government has given the citizen more shadow than substance in the way of improved business methods. It has not provided solutions for all or even the greater part of our present-day urban problems. Five plain citizens have nowhere been transformed into administrators of skill and judgment by the simple device of giving them a new title and increased power. Most of us had guessed about as much long ago; but it has remained for Mr. Bruère (or rather for Mr. Shepherdson, who gathered the author's data for him) to prove it from the facts and figures.

The book is not a treatise in discouragement of the commission movement, however. Far from it. Mr. Bruère has found in the cities which he brought under his microscope much that can be commended. And where shortcomings have been disclosed he has not deemed it any

part of his duty to exploit these in a way that would furnish municipal reactionaries with a welcome store of ammunition. The new régime is declared to be good enough so far as it goes; but it doesn't go very far. It is but a first step in the right direction, awakening the interest of the citizen in his local government and inspiring him to demand more from his administrative superiors than he has been in the habit of getting. Other steps must follow, and no one who has ever read any of the New York Bureau's palpitating literature need ask what these steps ought to be. From most points of view, however, the volume is one that will impress its readers, especially those who want only to know the facts and are ready to make their own conclusions. Fair questions are raised and fairly answered. It is a scientific and sensible study, well worth the tedious labor involved.

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*Intorno al concetto di reddito imponibile e di un sistema d'imposta sul reddito consumato.* By LUIGI EINAUDI. Turin: Vincenzo Bona, 1912. 4to, pp. 105.

This essay deals with a theory of taxation based exclusively on the premise of equality. The author's point of departure is John Stuart Mill's classic formulation of that postulate (*Principles*, Book V, chap. ii, section 4). While arguing for the general principle of equality, the author yet takes issue with Mill as to the method of taxation whereby this principle may be subserved. It is pointed out that Mill's position in favor of taxing income and exempting savings involves technical difficulties in the nature of bookkeeping; it encourages and legalizes fraud; and introduces great inelasticity in the revenues. Nor does the current theory of taxation of the entire income satisfy our author, because it violates the principle of justice in many ways (pp. 18 ff.).

Having thus disposed of various theories of the income tax, the author turns to the more important work of constructing a theory of a tax on consumption which is destined to deal even-handedly with all classes of people. In this connection it is interesting to note some of his definitions of income and the nice distinctions which he draws between them (pp. 3 ff.). The two concepts of income which form the foundation stones of his theory are what Professor Irving Fisher would call psychic income (*reddito realizzato*) and money-income (*reddito guadagnato*). (Cf. Fisher, *Capital and Income*, pp. 103-4; 167-69.) A further distinction is made between primary and secondary expenditures (*consumi primari e consumi secondari*) from the point of view of psychic income.

These definitions are essential to the author's theory and it is by proceeding upon these, especially, upon the two kinds of psychic income (primary